

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Chapter 11 Case No.  
Debtors. : 08-13555 (SCC)  
: (Jointly Administered)  
-----X Ref. Docket Nos. 17081, 42482,  
42500, 42501 and 42707

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
 ) ss.:  
COUNTY OF NEW YORK )

PETE CARIS, being duly sworn, deposes and says:

1. I am employed as Noticing Supervisor by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On February 4, 2014, I caused to be served the:
  - a. "Memorandum in Opposition to Debtors' Omnibus Objections Seeking to Reclassify Claims as Equity Interest," *regarding Nachiketa Das*, dated May 17, 2011, related to Docket No. 17081, annexed hereto as Exhibit A,
  - b. "Memorandum in Opposition to Debtors' Omnibus Objections Seeking to Reclassify Compensation Claims as Equity," *from Andrea T. Jao*, dated February 4, 2014 [Docket No. 42482],
  - c. "Claimants' Adoption and Joinder to Compensation Claimants' Memorandum in Opposition to Debtors' Fourteen Omnibus Objections Seeking to Reclassify Compensation Claims as Equity, or Alternatively, to Subordinate Claims Pursuant to Section 510(b) of the Bankruptcy Code," dated February 4, 2014 [Docket No. 42500],
  - d. "Supplemental Opening Memorandum on Behalf of Fabio Liotti," dated February 4, 2014 [Docket No. 42501], and
  - e. "Supplemental Opening Memorandum on Behalf of Claimant who is a Not Represented Participant," *from Alexandre Catalao Maia*, dated February 4, 2014, related to Docket No. 42707, annexed hereto as Exhibit B,

by causing true and correct copies to be:

- i. delivered via electronic mail to those parties listed on the annexed Exhibit C, and
  - ii. enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit D.
3. All envelopes utilized in the service of the foregoing contained the following legend:  
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF  
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

Sworn to before me this  
5<sup>th</sup> day of February, 2014

/s/ Cassandra Murray

Notary Public, State of New York  
No. 01MU6220179  
Qualified in Queens County  
Commission Expires April 12, 2014

/s/ Pete Caris  
Pete Caris

## **EXHIBIT A**

May 17, 2011

To: United States Bankruptcy Court  
Southern District of New York

In re: Lehman Brothers Holdings Inc., et al., Debtors. Chapter 11 Case No. 08-13555  
(JMP) (Jointly Administered)

On April 18, 2011, Lehman Brothers Holdings Inc. ("LBHI") and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Thirtieth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

Re. Pro se Claimant. Claims to be reclassified

<b>Creditor Name and Address:</b>	Claim Number:	27231
Das, Nachiketa	Date Filed:	9/22/2009
301 East 69 <sup>th</sup> Street	Debtor:	08-13555
Apartment 19B	Classification and Amount:	PRIORITY: \$33,694.21
New York, NY 10021		UNSECURED: \$555,237.86
		TOTAL: \$622,626.28

**Memorandum in opposition to Debtors' Omnibus Objections seeking to reclassify claims as equity interest.**

I am a pro se Claimant and former employee of Lehman Brothers.

I object to the Debtor reclassifying my claim against Lehman Brothers Holdings Inc. ("LBHI") to an equity interest as the claim was part of my compensation for the years 2003, 2004, 2005, 2006, 2007 and 2008, which was deferred by the Debtor with the promise of paying that deferred compensation to me at later dates. The amount of the compensation was determined in the year of service rendered and was promised to be delivered to me on a future date (five years after the year it was granted).

I object to the Debtor's Objection aiming to reclassify my claim as an equity interest on the ground that it is based on either restricted stock units, contingent stock awards, stock options, or other equity-related compensation, both distributed and not distributed, and vested and unvested (collectively, the "Equity Awards"), and that ownership of the Equity Awards constitutes an equity interest in a Debtor but does not constitute a claim against a Debtor's estate as such term is defined in section 101 of title 11 of the United States Code (the "Bankruptcy Code").

I am listing the reasons for my objections below:

1. The compensation that was promised but deferred under the scheme is not considered equity under GAAP. The deferred compensation became common equity only when it was delivered to me five years after the grant date.

Since the Debtor did not expense or amortize the deferred compensation immediately upon grant, the deferred compensation is not equity. Typically the Debtor amortized the deferred compensation partly over 3 years and partly over 5 years. After amortizing the amount, the Debtor reported the amounts in its Balance Sheet as Common Stock issuable. Prior to the amortization, deferred compensation is not common equity and after the amortization, it is considered common equity issuable (and NOT common equity issued). The compensation becomes common equity after it was delivered, i.e., 5 years after the corresponding grant date.

My claim relates to deferred compensation that was not delivered. Therefore, such deferred compensation should not be considered equity.

Further, the Debtor's Annual Report mentions "... the RSU Trust has had no effect on total equity, net income, or earning per share of the company." If the Debtor claims now that the deferred compensation was equity then the Debtor filed false and misleading financial statements.

2. Deferred compensation was not equity as employees did not have the same rights as other equity holders. Specifically, employees were not permitted to hedge or sell any or all of their deferred compensation. They were also not allowed to short the Debtor's stock. Employees did not have voting rights attached to their deferred compensation equal to other equity holders. Further, such rights of the employees were curtailed against their will. If the Debtor claims deferred compensation to be equity then the Debtor has violated United States Securities Regulations protecting investors by preventing employees to exercise their rights under securities law.
3. The Debtor has typically reported the deferred compensation as a liability while discussing compensation ratios and during its financial planning. The Debtor has, at times, increased the ratio of deferred compensation to total compensation. The Debtor has managed deferred compensation as a liability and not as equity.
4. Historically, the Debtor had a policy of deferring compensation even when it was a private company, prior to its IPO in 1994. That policy continued after the IPO and a portion of compensation was held back to be delivered at a later date. This represented a liability of the Debtor, superior to all other liabilities of the Debtor.

NACHIKETA DAS

Submitted to

The Honorable James M. Peck

One Bowling Green Courtroom 601

New York, New York 10004

Weill Gotshal & Manges LLP

767 Fifth Avenue

New York, New York 10153

Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.

The Office of the United States Trustee for Region 2

33 Whitehall Street 21<sup>st</sup> floor

New York, New York 10004

Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea Schwartz, Esq.

Milbank, Tweed, Hadley & McCloy LLP

1 Chase Manhattan Plaza

New York, New York 10005

Attn: Dennis F. Dunner, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.

## **EXHIBIT B**

Date: February 4, 2014

From: Alexandre Catalao Maia, 205 East 85<sup>th</sup> street, Apartment 3-CD, New York, NY 10028

To: Attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, NY 10153 (attn: Denise Alvarez, Robert Lemons, and Mark Bernstein)

Cc:

- i) Chambers of the Honorable Shelley Chapman, One Bowling Green, New York, NY 10004, Courtroom 621
- ii) The Office of the United States Trustee for Region 2, 33 Whitehall Street, 21<sup>st</sup> Floor, New York 10004 (Attn: Tracy Hope Davis, Esq, Elisabetta Gasparina, Esq and Andrea Schwartz, Esq.)
- iii) Attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hardley & McCloy LLP, 1 Chase Manhattan Plaza, New York, NY 10005 (attn: Dennis Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)
- iv) Attorneys for Represented Claimants: Stamell & Schager, LLP, Law Offices of Lisa M. Solomon, Rich Michaelson Magaliff Moser LLP, and Law Office of A. James Boyajian, Kaplan Landau, Julien & Schlesinger, P.C.

**Name of Bankruptcy Court:** United States Bankruptcy Court, Southern District of New York

<b>Name of Debtors:</b> Lehman Brothers Holdings Inc.	<b>Case number:</b> Chapter 11 Case No. 08-13555 (JPM) (Jointly Administered)
--	--

**Title of Objection to which this Supplemental Opening Memoranda is directed:**  
One Hundred Eighteenth Omnibus Objection (to Reclassify Proofs of Claim as Equity Interests)

<b>Creditor Name and Address:</b> Catalao Maia, Alexandre 205 East 85 <sup>th</sup> Street Apt 3-CD New York , NY 10028	<b>Claim Number:</b> 17760  <b>Date Filed:</b> 09/18/2009  <b>Debtor:</b> 08-13555
---	--

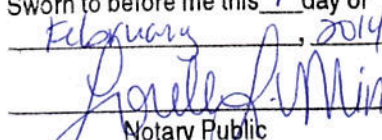
**Supplemental Opening Memorandum on Behalf of Claimant who is a Not Represented Participant**

In an effort to avoid duplicative Supplemental Opening Memoranda, I will, on my behalf, just say that:

- 1) I agree with and reiterate the arguments put forward by attorneys for compensation claimants - Stamell & Schager, LLP, Law Offices of Lisa M. Solomon, Rich Michaelson Magaliff Moser LLP, and Law Office of A. James Boyajian - in the "memorandum in opposition to debtors' fourteen omnibus objections seeking to reclassify compensation claims as equity, or alternatively, to subordinate claims pursuant to section 510 (b) of the bankruptcy code" (document 42348, filed on 01/29/14)
- 2) For reasons including the ones articulated in the above mentioned memorandum, the Omnibus Objection should be denied.
- 3) Any replies should be sent to Alexandre Catalao Maia at the electronic address "alex\_maia@yahoo.com". Alexandre Catalao Maia will act on his own behalf and is the person with the ultimate authority to reconcile, settle, or otherwise resolve the claim. The telephone for contact is 1-212-260-8074.

  
Alexandre Catalao Maia

Date: February 04, 2014

Sworn to before me this 4<sup>th</sup> day of  
February, 2014  
  
Notary Public

LORELLE L. MINNINGER  
Notary Public, State of New York  
No. 31-5011190  
Qualified in New York County  
Commission Expires 8/1/17



## **EXHIBIT C**

Creditor Name Per POC	Attorney	Email for Service
ABRAMS, STANLEY		stan.abrams@ubs.com
ADLER, JENNIFER S.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
ALI, ASGAR		asgaraali@gmail.com
ALLARD, ANDREW		angallard@aol.com
ANDERSON, IAN W.		ian.anderson@btinternet.com
ANDRIOLA, ROCCO F.		knash@gwfglaw.com
ANTONCIC, MADELYN	Lisa Solomon	lisa.solomon@att.net
BANCHETTI, RICCARDO	Lisa Solomon	lisa.solomon@att.net
BARDEHLE, CHRISTIAN		c.bardehle@me.com; c.bardehle@web.de
BAREGGI, MICHELE	Lisa Solomon	lisa.solomon@att.net
BAZYLEVSKY, BO		bobaz@mac.com
BECKER, JENNIFER		jennifer.becker@barclayscapital.com
BENSON, CRAIG O.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
BIRASCHI, PAOLA	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
BIRD, RICHARD		4thbird@googlemail.com
BOGERT, LISA R		lrbogey@earthlink.net; lbogert@nb.com
BOUGHRUM, DONALD J.	Bob Michaelson	rmichaelson@r3mlaw.com
BOWYER, MICHAEL L.		ml.bowyer@gmail.com ambowyer@hotmail.com
BRANCATO, JENNIFER		jennifer.brancato@gmail.com
BREWER, KAREN H	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
BROADBENT, WILLIAM S.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
BROOKS, DAVID J	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
BURKE, TIMOTHY A.	Lisa Solomon	lisa.solomon@att.net
BUTLER-MCLAUGHLIN, CECELIA E.		cebmac1@msn.com
CALLIES, GUILLEMETTE		guillemettecallies@orange.fr
CARANGO, ANTHONY T.		acarango@mba2003.hbs.edu; acarango@gmail.com acarango@mba2003.hbs.edu
CASSANOVA, CATRINA		catrina.cassanova@nb.com
CASUPLE, VIRILIO	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
CATALAO MAIA, ALEXANDRE		alex.maia@yahoo.com
CHAN, SHIRLEY		shirley.chan@nomura.co
CHEN, KENG-CHONG		kchen328@gmail.com
COHEN, DARIAN J.	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
COHEN, GUSTAVO SEBASTIAN		gustavo.cohen@ba053.com gusicochen@hotmail.com
COLLIER, MICHAEL	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
COLTON, DAVID		dscolton@yahoo.com
CRASTON, EDMUND ANTHONY		ecraston@yahoo.co.uk
CREMIN, PATRICK G.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
D'AMADEO, JOSEPH G	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
DAS, NACHIKETA		nachidas@mac.com
DAY, GEMMA		bekhols@aol.com
DE JESUS, NESTOR E	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
DESFORGES, MATHIEU		mathieu.desforges@yahoo.com
DICCIANNI, CHARLES		cdiccianni@hvc.rr.com
DICENSO, JOSEPH		jdicenso@gmail.com
DMUCHOWSKI, JOHN J	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
DUFFY, KATHLEEN C.		kcduffy539@nyc.rr.com
DUFURNIER, PHILIPPE	Lisa Solomon	lisa.solomon@att.net
DYER, ROBERT C.		robert_dyer@ml.com
ENGEL, STEVEN	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
ERTMANN, JAMES		james.ertmann@barclays.com james.ertmann@barclayswealth.com

Creditor Name Per POC	Attorney	Email for Service
ESCOBAR, CALIXTO M. JR.		cescobar@barcap.com
FALLTRICK, BARRY J		barryfalltrick@aol.com
FELDERHOF, STEPHEN		steve.felderhof@hushmail.com
FINKEL, SETH J.	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
FLEISCHMAN RICHMAN, SANDY	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
FLYNN, PATRICK		patrick.flynn@nb.com
FRASER-JENKINS, INIGO L		inigo.fraser-jenkins@nomura.com
GATTUSO, MARGARET E.		mgattuso@nb.com
GLASEBROOK, RICHARD J., II	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
GOLDBERG, JASON		jason.goldberg@barclayscapital.com
GOLDBERG, LOUISE	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
GOLDMAN, SHERYL		goldsultan2@wideopenwest.com
GOYAL, ANSHU	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
GRAN, MICHAEL	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
GRAVES, ADRIAN T	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
GROSS, BRIAN M.		grossbme@yahoo.com
HAHN-COLBERT, SANDRA M	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
HALL, ROOPALI A.		roopali.hall@gmail.com
HARGRAVE, BRIAN		bkhargrave@gmail.com
HASHIDA, AKIKO		min616@mac.com
HOAR, NICK JOHN		nick.hoar@nb.com
HOM, MICHAEL C.		mikehom@yahoo.com
HORNICK, PETER	Lisa Solomon	lisa.solomon@att.net
HOWARD, NICHOLAS P.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
HUTTON, RANDALL J.		rhutton@libertyview.com
IRAGORRI, JULIAN	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
IYER, SUBRAMANIAM		subramaniam.iyer@nomura.com
JACOBSON, LARS P.	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
JAO, ANDREA T.		Andrea.Jao@gmail.com
JENCKES, GEORGE A., IV		george.jenckes@ustrust.com
JUDD, IAN		i.judd@ntlworld.com
KENNEY, ARTHUR J.		olimpiamilano18@gmail.com
KENNEY, JUDITH ANN	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
KETTLER, R. KYLE		kylekettler@comcast.net
KILGALLON, JOHNINE		kilgallon@nyc.rr.com
KING, HARRIET CHAN	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
KOTIAN, SURAJ		kotiansuraj@yahoo.com suraj.kotian@nomura.com
KRIEGER, KAREN M. SIMON		kmskrieger@gmail.com; karenmsk@aol.com
LANDEVIN, MARY	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
LANKEN, JONATHAN P		jonathan.lanken@gmail.com
LATIFA, DEBBARH		latifa.debbarh@btinternet.com
LAWRENCE III, HENRY MORGAN	Bob Michaelson	rmichaelson@r3mlaw.com
LAWRENCE, NICOLE S.	Bob Michaelson	rmichaelson@r3mlaw.com
LAWSKY, MICHAEL	Lisa Solomon	lisa.solomon@att.net
LEGOTTE, LEONARD J.		dblxpresso@msn.com
LENG, MANHUA		manhua_leng@yahoo.com
LEUNG, PAMELA		pam.leung@gmail.com
LEV ARI, TAL	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
LEVILEV, YERUCHIM	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com

Creditor Name Per POC	Attorney	Email for Service
LEVINE, RICHARD S.	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
LEVY, STEWART F.		stewart.levy@barcap.com
LEWIS, SARAH J	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
LIOTTI, FABIO	Daniel Carragher, M Ginzburg, Day Pitt	djcarragher@daypitney.com; mginzburg@daypitney.com
LISTER, JAMES G.		mgrenert@liddlerobinson.com
LOWE, TIA GELAINE		tia.lowe@nb.com
LUKEN, PATRICIA M.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
LYNCH, MARY A.		mlynch501@gmail.com
MALCOLM, ANDREW		andrew.malcolmuk@gmail.com
MARNEY, LESLEY N		lesley.marney@btinternet.com
MARSHALL, NIKKI A.	Lisa Solomon	lisa.solomon@att.net
MCCARTHY, LAWRENCE E	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
MCCOOEY, KEVIN C.		kevin.mccooey@barclayswealth.com
MCCULLY, MICHAEL K.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
MC GEE, HUGH	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
MENZIES, FIONA M.		fmenzies@talktalk.net
MISCHLER, VINCENT		vincent.mischler@yahoo.com
MONAHAN, BRIAN W.	Bob Michaelson	rmichaelson@r3mlaw.com
MUINOS, BARBARA		3bbbs@optonline.net
MURPHY, PATRICIA		pakm@optonline.net
NACKENSON, RICHARD	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
NEDEV, BORIS		boris.nedev@gmail.com
NETZEL, GAVIN R		gnetzel@hotmail.com
NEVILLE, IAN A	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
NOBLE, RICHARD GRANT	Lisa Solomon	lisa.solomon@att.net
NORTH-CLAUSS, BRYAN		bryan_northclaus@hotmai.com
OLIVIER, HELMUT	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
O'MARA, MICHAEL J.		om507@aol.com
O'SULLIVAN, THOMAS J.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
PARR, ANKE	Lisa Solomon	lisa.solomon@att.net
PATANKAR, SAMEER		patankarsameer@rediff.com sameer.patankar@nomura.com
PATTERSON, MARTIN	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
PENTON, ANDREA M		andreapenton@btinternet.com
PETRUCELLI, MICHAEL J.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
POCHINAPEDDI, VENKATA		pvrk_6@yahoo.com
POPE, SAMANTHA J.		sammalthouse@yahoo.co.uk
PORTER, BARRY	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
PRIMIANO, VINCENT A.	Lisa Solomon	lisa.solomon@att.net
PULJIC, GORAN		goranp@optonline.net
RADICK, JONATHAN		aer63@verizon.net
RAMALLO, HENRY	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
REINER, BRETT S.		breiner@nb.com
REYCROFT, EMILY M.		emilyreycroft@yahoo.com
REYNOLDS, CHRISTIAN F.	Eugene Neal Kaplan	michaels@jstrialaw.com; michellep@jstrialaw.com; ENKaplan@kaplanlandau.com
RIVKIN, JACK L.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
RONCAGLIOLO, JACQUELINE S.		ironcagl@optonline.net
SAKS, ROGER	Edward Magaliff	HMagaliff@R3MLaw.Com

Creditor Name Per POC	Attorney	Email for Service
SANTODOMINGO MARTELL, ALVARO	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
SARKAR, AMIT K	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
SARODE, SUNIL		sunil.sarode1981@gmail.com sunil.sarode@nomura.com
SARONNE, GIANCARLO	Lisa Solomon	lisa.solomon@att.net
SAVILLO, JOSEPHINE M.		jsavillo@verizon.net
SCHUSTER, CHRISTIANE		chris.schuster@btopenworld.com
SCHWAB, STEVEN B		Steven.Schwab@opco.com
SCHWARTZ, MARVIN C	Eugene Neal Kaplan	michaels@jstriallaw.com; michellep@jstriallaw.com; ENKaplan@kaplanlandau.com
SEBIRI, JONATHAN	Lisa Solomon	lisa.solomon@att.net
SEWARD, BRIAN	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
SHAH, HARSH	Lisa Solomon	lisa.solomon@att.net
SHAPIRO, ROSS B.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
SHINDE, SUDARSHAN SUBHASH		shindesudarshan@gmail.com sudarshan.shinde@nomura.com
SHOTTON, PAUL NIGEL		paulshotton@optonline.net
SIEGEL, NORMAN		norman.siegel@barclays.com norman.siegel@barclayswealth.com
SINGH, ANIL KUMAR		anil.singh@btconnect.com
SMITH, MARGARET E	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
SNELLING, STEPHEN J	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
SOMMA, GREGG		greggsomma23@comcast.net
SPERO, CHARLES	Lisa Solomon	lisa.solomon@att.net
STEVENS, CHRISTIAN E.	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
STIEFEL, STEPHANIE J	Eugene Neal Kaplan	michaels@jstriallaw.com; michellep@jstriallaw.com; ENKaplan@kaplanlandau.com
SULLIVAN, ANDREA	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
SURI, TARVINDER SINGH		tarvinder.suri@nomura.com
SWEELY, GORDON	Lisa Solomon	lisa.solomon@att.net
TESCHNER, STEFAN		stefan.teschner@web.de
TUIL, LAURENT		laurent_tuil@hotmail.com
TURNBULL, NIGINA		niginaturnbull@barcap.com
VALECCE, JOHN		avalecce@aol.com
VELEBA, MILAN	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
VOLINI, PIERLUIGI	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
WAIRKAR, DINESH VISHWANATH		dwairkar@gmail.com dinesh.wairkar@nomura.com
WALKER, MATTHEW		matthew.walker@nomura.com
WARD, PETER	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
WECKER, JEFFREY	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
WEINER, DAVID I.	Eugene Neal Kaplan	michaels@jstriallaw.com; michellep@jstriallaw.com; ENKaplan@kaplanlandau.com
WEINREICH, RUTH		ruthiewein@yahoo.com
WHAMOND, CHRISTIAN		chriswhamond@optonline.net
WIDEMAN, ANDREW	Law Office of A. James Boyajian	JamesBoyajian@gmail.com
WILKINSON, TIMOTHY B	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
WILSON, KELLY WEINBERGER		kelly.wilson@bnymellon.com
WILSON, ROBERT W.		mr.mrswilson@hotmail.com
WINCHESTER, JUDITH A.	Andrew R. Goldenberg*	schager@ssnyc.com; Goldenberg@ssnyc.com
WREN, ALEX H		alexwren@hotmail.com

## **EXHIBIT D**

Claim Name	Address Information
BAREGGI, MICHELE	33 DONERAILE STREET LONDON SW6 6EW UNITED KINGDOM
BECKER, JENNIFER	611 BUCHANAN BLVD RED BANK NJ 07701
CASSANOVA, CATRINA	605 THIRD AVENUE, 22ND FLOOR NEW YORK NY 10158
CINTRON, JACQUELINE	84-01 MAIN ST APT 406 JAMAICA NY 11435
DELLARUSSO, RICHARD J.	8 SUNSET ROAD DARIEN CT 06820
DUNKIN, ROBEN L	107 CLARK STREET GLEN RIDGE NJ 07028
ESCOBAR, CALIXTO M. JR.	84 SHERIDAN AVE. STATEN ISLAND NY 10305
FLACKMAN, CYNTHIA	105 PINE BROOK ROAD MONTVILLE NJ 07045
FRYER, DANIEL J.	3 RIDGEWAY GARDENS ESSEX WESTCLIFF ON SEA SS08PZ UNITED KINGDOM
HAWES, GREGG	1911 RUXTON ROAD RUXTON MD 21204
HOOPER, HELEN	1722 EAST 51ST STREET BROOKLYN NY 11234
JOHNSON, BRIAN A.	888 TOWER ROAD WINNETKA IL 60093
KELLARD, CRAIG J	8 JESMOND ROAD ESSEX CANVEY ISLAND SS8 0AH UNITED KINGDOM
KILGALLON, JOHNNIE	21 TENNYSON DR NANUET NY 10954-1116
LEE, MAN YANG	306 GOLD ST APT 31C BROOKLYN NY 11201-3051
LEGOTTE, LEONARD J.	370 ALBOURNE AVE. STATEN ISLAND NY 10309
MCLAUGHLIN, MARY DEIRDRE	84 BASEVI WAY GREENWICH LONDON SE8 3JS UNITED KINGDOM
MEARS, RUSSELL	44 HOWARD ROAD UPMINSTER ESSEX, ESSEX RM14 2UF UNITED KINGDOM
MODASIA, DIPAK	801 CASCADES TOWER 4 WESTFERRY ROAD LONDON E14 8JN UNITED KINGDOM
MONTALVO, MIRIAM	1918 KIMBALL STREET BROOKLYN NY 11234
MUINOS, BARBARA	10 GIMBALL RD LTL EGG HBR NJ 08087-3670
NOBLE, RICHARD GRANT	THE FIELD HOUSE, TYRRELLS WOOD LEATHERHEAD SURREY KT22 8QJ UNITED KINGDOM
SARKAR, AMIT K	78 LANSDOWNE RD NOTTINGHILL LONDON W112LS UNITED KINGDOM
SHUM, DANIEL T.	11763 E CHARTER OAK DRIVE SCOTTSDALE AZ 85259
SIBIRSKI, LINDA J.	2165 BRIGHAM STREET APT 6E BROOKLYN NY 11229
STEFFENS, EDWARD M.	77 MOTLEY STREET MALVERNE NY 11565
TOAL, IAN G	20 PAIGNTON CLOSE ESSEX RAYLEIGH SS69PW UNITED KINGDOM
TRAVERSA, ROBERT	85 RIVER STREET SLEEPY HOLLOW NY 10591-2415
TURNBULL, NIGINA	70 W 93RD ST APT 28G NEW YORK NY 10025-0012
WANG, YULAN	95 SPRING ST MILLBURN NJ 07041-1129
WATTEVILLE, JEAN DE	42 ELSWORTHY ROAD LONDON NW3 3DL UNITED KINGDOM
WELCH, COLIN S. A.	8 LOCKWOOD AVE NEW CANAAN CT 06840

<b>Total Creditor count 32</b>
--------------------------------

MATHIEU DESFORGES  
2 DICKENS MEWS  
LONDON EC1 M5SZ  
UNITED KINGDOM